

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	1:16MC38
)	
JOEL WHITCOMB,)	
)	
Respondent.)	

ORDER

The Recommendation of the United States Magistrate Judge was filed with the Court in accordance with 28 U.S.C. § 636(b) and on September 28, 2016 was served on the parties in this action. (ECF Nos. 4, 5.) No objections were filed within the time prescribed by § 636.

The court hereby adopts the Magistrate Judge's Recommendation.

IT IS HEREBY ORDERED AND ADJUDGED that the Petition (ECF No. 1) is GRANTED and that Respondent Joel Whitcomb is hereby ordered and compelled to obey the Internal Revenue Service Summons served on him on January 14, 2016, by testifying and producing to IRS Revenue Officer K. S. Sheppard, or any other person designated by the IRS, all books, records, papers, and other data that are demanded by the summons and that are in his possession, custody, or control, within 14 days from the date on which the Enforcement Order is entered, and to contact Revenue Officer Sheppard, or any other person designated by the IRS, within that time period, to make arrangement for such compliance.

This, the 16th day of March, 2017.

/s/ Loretta C. Biggs
United States District Judge